

## **Guidelines for Disposition of Cases Involving the Unlicensed Use of the CPA Title by a Former Licensee**

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**POLICY STATEMENT:**

It is prohibited by the Code of Virginia for persons to use the CPA title in Virginia without proper licensure. The Virginia Board of Accountancy ("Board") has the ability to impose penalties for unlicensed use of the CPA title pursuant to Code of Virginia §54.1-4413.4. These guidelines are intended to serve as an aid to help the Board impose appropriate and fair penalties when it has determined a person has made use of the CPA title in violation of the Code of Virginia.

**STATEMENT OF INTENT:**

The Board has provided these guidelines to Board Staff to assist in the effective, efficient, and fair resolution of certain cases involving violations of "Use of the CPA Title." As such, the Board hereby delegates to the Executive Director the authority to resolve enforcement cases that fall under these guidelines without prior approval from the full Board. A "case" as used in these guidelines shall be an investigation where the unlicensed use of the CPA title by a former licensee, in otherwise good standing with the Board, whose license expired due solely to the individual's decision to not renew and was not suspended or revoked by the Board, is the only violation and is the first case of this kind.

Repeat cases involving violations of "Use of the CPA Title" will be subject to VBOA enforcement processes outside of these guidelines.

If a licensee is found to have multiple violations, they will be subject to the Disciplinary Guideline with the highest penalty.

Nothing contained within these guidelines preclude VBOA to refer any case to the Board based on other facts or circumstances at the sole discretion of the VBOA.

**Use of the CPA Title:**

Individual licensees who either hold Active or Inactive CPA license status are permitted to use the CPA title. However, non-licensees, and former licensees such as those persons with a status of expired, suspended and/or revoked are not permitted to use CPA, Certified Public Accountant, or public accountant in any form.

Per Code of Virginia §54.1-4400, "Using the CPA title in Virginia" means using "CPA," "Certified Public Accountant," or "public accountant" (i) in any form or manner of verbal communication to persons or entities located in Virginia or (ii) in any form or manner of written communication to persons or entities located in Virginia, including but not limited to the use in any abbreviation, acronym, phrase, or title that appears in business cards, the CPA wall certificate, internet postings, letterhead, reports, signs, tax returns, or any other document or device.

**I. Violation: Use of the CPA title as a credential adjacent to a former licensee’s name (for reinstatements see sections III and IV)**

**Use as a credential:** Only Active or Inactive CPAs are permitted to use the CPA title as a credential adjacent to their name, i.e., John Doe, CPA. Formerly licensed CPAs are not permitted to use the credential in this manner.

**a. *Disciplinary guidelines for use of the CPA title as a credential adjacent to a former licensee’s name with a qualifier***

Use of the CPA title by a former licensee as a credential adjacent to her or his name followed by a qualifying term which clearly indicates that the license is no longer valid are subject to the following disciplinary guidelines. These situations include, but are not limited to, uses such as - *J. Doe, CPA (2011-2015)* or *J. Doe, CPA Expired*.

\*The use of the term “Inactive” is not permitted as it is a recognized CPA license status.

| Action                           | Disciplinary Guideline  |
|----------------------------------|---|
| Upon discovery                   | Advisory Letter with instructions and deadlines for removing the unlicensed use of the title. |
| Failure to correct as instructed | Subject to enforcement process outside these guidelines.                                      |

**b. *Disciplinary guidelines for use of the CPA title as a credential adjacent to a former licensee’s name with no qualifier***

Use of the CPA title by a former licensee as a credential adjacent to his or her name with no qualifier that clearly indicates that the license is no longer valid are subject to the following disciplinary guidelines. These situations include, but are not limited to, uses such, *J. Doe, CPA*, or *John Doe, CPA*.

| Length of Expiration                         | Disciplinary Guideline   |
|--|--|
| 60 days or less                              | Advisory Letter with instructions and deadlines for removing the unlicensed use of the title.  |
| 61 days to 180 days                          | Consent Order with reprimand, instructions, and deadlines for removing the unlicensed use of the title.                                      |
| 181 days to 1 year                           | Consent Order with reprimand, instructions, and deadlines for removing the unlicensed use of the title, and monetary penalty of \$500 - 750. |
| > 1 year or failure to correct as instructed | Subject to enforcement process outside these guidelines.   |

**II. Violation: Use of the CPA title in skills, licensing, or biographical references (for reinstatements see sections III and IV)**

**Use as a reference:** Only Active or Inactive CPAs are permitted to use the CPA title as a reference in any form or manner, such as but not limited to, the licensing, skills or similar section on a resume, curriculum vitae, or social media site, such as LinkedIn, or referred to in the body of a professional bio.

**a. *Disciplinary guidelines for use of the CPA title with a qualifier in manners such as skills, licensing, or biographical reference***

Use of the CPA title by a former licensee in manners such as, but not limited to, skills or similar section on a resume, curriculum vitae, or social media site, such as LinkedIn, or referred to in the body of a professional bio followed by a qualifying term that clearly indicates the license is no longer valid, for example, “I was previously a *CPA licensed from 2001 to 2010*,” are subject to the following disciplinary guidelines.

\*The use of the term “Inactive” is not permitted as it is a recognized CPA license status.

|                                |                                      |
|--------------------------------|--------------------------------------|
| <b>Disciplinary Guideline:</b> | No action will be taken by the VBOA. |
|--------------------------------|--------------------------------------|

**b. *Disciplinary guidelines for use of the CPA title with no qualifier in manners such as skills, licensing, or biographical reference***

Use of the CPA title by a former licensee in manners such as, but not limited to, skills or similar section on a resume, curriculum vitae, or social media site, such as LinkedIn, or referred to in the body of a professional bio without clear indication the credential is no longer valid by a former licensee are subject to the following disciplinary guidelines.

| Length of Expiration                          | Disciplinary Guideline   |
|---|--|
| 180 days or less                              | Advisory Letter with instructions, and deadlines for removing the unlicensed use of title.   |
| 181 days to 1 year                            | Consent Order with reprimand, instructions and deadlines for removing the unlicensed use of title.   |
| > 1 year to 5 years                           | Consent Order with reprimand, instructions and deadlines for removing the unlicensed use of title, and a monetary penalty of \$250 - \$500 (plus \$150 for each year over 1 year). |
| > 5 years or failure to correct as instructed | Subject to enforcement process outside these guidelines.   |

**III. Violation: Use of the CPA title as a credential adjacent to a former licensee’s name identified during the review of an approved reinstatement application**

**Use as a credential identified during the reinstatement process:** Only Active or Inactive CPAs are permitted to use the CPA title as a credential adjacent to their name, i.e., John Doe, CPA. Formerly licensed CPAs are not permitted to use the credential in this manner. The following guidelines apply only when this violation is identified during the reinstatement process<sup>1</sup>.

- a. *Disciplinary guidelines for use of the CPA title as a credential adjacent to a former licensee’s name with a qualifier identified during the reinstatement process.***

Use of the CPA title by a reinstated licensee as a credential adjacent to her or his name during the time their license was expired followed by a qualifying term that clearly indicates that the license was no longer valid, which is identified by the VBOA during the reinstatement process, is subject to the following disciplinary guidelines. These situations include, but are not limited to, uses such as - *J. Doe, CPA (2011-2015) or J. Doe, CPA Expired*

\*The use of the term “Inactive” is not permitted as it is a recognized CPA license status.

**Compliant with CPE requirements during the past reporting period.** The disciplinary guidelines below apply only when the licensee demonstrates they have 1) met all CPE requirements as applicable (including the prior 3 years) to hold a license during the expired period, 2) has no other disciplinary actions from the VBOA during the expired period, and 3) has no pending cases or open Orders with the VBOA.

| Length of Expiration | Disciplinary Guidelines   |
|----------------------|---|
| 180 days or less     | No action will be taken by the VBOA.  |
| 181 days to 1 year   | Advisory letter.  |
| >1 to 5 years        | Consent Order, with a reprimand and a monetary penalty of \$100 to \$500 (plus \$150 for every year over 1 year). |
| Over 5 years         | Subject to enforcement processes.   |

<sup>1</sup> Reinstating a Virginia individual CPA license must include meeting the requirements of Code of Virginia § 54.1-4413.2, meeting the CPE requirements in accordance with VBOA regulation 18VAC5-22-90, and submitting an individual CPA License Reinstatement Form to the VBOA with payment of the required fee(s), CPE documentation, and other requested information.

**Not compliant with CPE requirements during the past reporting period.** The disciplinary guidelines below apply when the licensee does not demonstrate compliance with all CPE requirements as applicable (including the prior 3 years) to hold a license during the expired period and has no other disciplinary actions from the VBOA during the expired period and has no pending cases or open Orders with the VBOA.

| Length of Expiration | Disciplinary Guidelines  |
|----------------------|--|
| 90 days or less      | No action will be taken by the VBOA.   |
| 91 days to 1 year    | Advisory letter  |
| >1 to 5 years        | Consent Order, with a reprimand and a monetary penalty of \$250 to \$750 (plus \$150 for every over 1 year). |
| Over 5 years         | Subject to enforcement processes.  |

- b. Disciplinary guidelines for use of the CPA title as a credential adjacent to a former licensee's name with no qualifier identified after the former licensee has submitted his or her application for reinstatement.***

**Compliant with CPE requirements during the past reporting period.** The disciplinary guidelines below apply only when the licensee demonstrates they have 1) met all CPE requirements as applicable (including the prior 3 years) to hold a license during the expired period, 2) has no other disciplinary actions from the VBOA during the expired period, and 3) has no pending cases or open Orders with the VBOA.

| Length of Expiration                            | Disciplinary Guideline  |
|---|---|
| 1 year or less                                  | Advisory Letter.  |
| > 1 to 5 years                                  | Consent Order with a reprimand and monetary penalty of \$250 to \$500 (plus \$150 for each year over 1 year). |
| Over 5 years or Failure to comply as instructed | Subject to enforcement processes outside these guidelines.  |

**Not compliant with CPE requirements during the past reporting period.** The disciplinary guidelines below apply when the licensee does not demonstrate compliance with all CPE requirements as applicable (including the prior 3 years) to hold a license during the expired period and has no other disciplinary actions from the VBOA during the expired period and has no pending cases or open Orders with the VBOA.

| Length of Expiration | Disciplinary Guideline  |
|----------------------|---|
| 180 days or less     | Advisory Letter.  |
| 181 days to 1 year   | Consent Order with a reprimand.   |
| >1 year to 5 years   | Consent Order with a reprimand and monetary penalty of \$500 to \$750 (plus \$250 for each year over 1 year). |
| > 5 years            | Subject to enforcement process outside these guidelines.  |

**IV. Violation: Use of the CPA title in skills, licensing, or biographical references identified during the review of an approved reinstatement application**

**Use as a credential identified during the reinstatement process:** Only Active or Inactive CPAs are permitted to use the CPA title as a reference in the licensing, skills or similar section on a resume, CV, or social media site, such as LinkedIn, or referred to in the body of a professional bio. The following disciplinary guidelines apply only when this violation is identified during the reinstatement process<sup>2</sup>.

**a. *Disciplinary guidelines for use of the CPA title in skills, licensing, or biographical reference with a qualifier identified during the reinstatement process.***

Use of the CPA title by a licensee who, while their license was not active, in manners such as, but not limited to, skills or similar section on a resume, curriculum vitae, or social media site, such as LinkedIn, or referred to in the body of a professional bio followed by a qualifying term that clearly indicates the license is no longer valid, for example, "I was previously a CPA licensed from 2001 to 2010," during the period their license was expired are subject to the following disciplinary guideline.

|                         |                                      |
|-------------------------|--------------------------------------|
| Disciplinary Guideline: | No action will be taken by the VBOA. |
|-------------------------|--------------------------------------|

**b. *Disciplinary guidelines for use of the CPA title in skills, licensing, or biographical reference with no qualifier identified during the reinstatement process.***

Use of the CPA title by a licensee who, while their license was not active, in manners such as, but not limited to, skills or similar section on a resume, curriculum vitae, or social media site, such as LinkedIn, or referred to in the body of a professional bio without clear indication the credential is no longer valid during the period their license was expired are subject to the following disciplinary guidelines.

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<sup>2</sup> Reinstating a Virginia individual CPA license must include meeting the requirements of Code of Virginia § 54.1-4413.2, meeting the CPE requirements in accordance with VBOA regulation 18VAC5-22-90, and submitting an individual CPA License Reinstatement Form to the VBOA with payment of the required fee(s), CPE documentation, and other requested information.

**Compliant with CPE requirements during the past reporting period.** The disciplinary guidelines below apply only when the licensee demonstrates they have 1) met all CPE requirements as applicable (including the prior 3 years) to hold a license during the expired period, 2) has no other disciplinary actions from the VBOA during the expired period, and 3) has no pending cases or open Orders with the VBOA.

| Length of Expiration | Disciplinary Guideline   |
|----------------------|--|
| 180 days or less     | No action will be taken by the VBOA.   |
| 181 days to 1 year   | Advisory letter.   |
| > 1 year to 5 years  | Consent Order with a reprimand, and monetary penalty of \$100 to \$350 (plus \$100 for each year over 1 year). |
| > 5 years            | Subject to enforcement processes outside these guidelines.   |

**Not compliant with CPE requirements** during the past reporting period. The guidelines below apply when the licensee does not demonstrate continued compliance to VBOA's CPE requirements or regulations and has no other disciplinary actions from the VBOA during the expired period and has no pending cases or open Orders with the VBOA.

| Length of Expiration | Disciplinary Guideline   |
|----------------------|--|
| 90 days or less      | No action will be taken by the VBOA.   |
| 91 days to 1 year    | Advisory letter.   |
| >1 year to 5 years   | Consent Order with a reprimand, instructions, and monetary penalty of \$250 to \$500 (plus \$150 for each year over 1 year). |
| > 5 years            | Subject to enforcement process outside these guidelines.   |

**Any cases that are outside these guidelines will be subject to VBOA enforcement processes and be sent to a Board member for review.**

These guidelines supersede the guidelines adopted by the Board on July 11, 2022.

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Applicable Laws

**§ 54.1-4400. Definitions.**

As used in this chapter, unless the context clearly indicates otherwise...“Using the CPA title in Virginia” means using “CPA,” “Certified Public Accountant,” or “public accountant” (i) in any form or manner of verbal communication to persons or entities located in Virginia or (ii) in any form or manner of written communication to persons or entities located in Virginia, including but not limited to the use in any abbreviations, acronym, phrase, or title that appears in business cards, the CPA wall certificate, Internet postings, letterhead, reports, signs, tax returns, or any other document or device. Holding a Virginia license or the license of another state constitutes using the CPA title.

\* \* \*

“Practice of Public Accounting” means the giving of an assurance other than (i) by the person or persons about whom the financial information is presented or (ii) by one or more owners, officers, employees, or members of the governing body of the entity or entities about whom the financial information is presented.

\* \* \*

**§ 54.1-4409.1. Licensing requirements for persons.**

A. A person must be licensed in order to use the CPA title in Virginia.

1. The person shall hold a Virginia license if he provides services to the public and the principal place of business in which he provides those services is in Virginia.
2. Other persons shall not be required to hold a Virginia license in order to use the CPA title in Virginia provided that they hold the license of another state and comply with the substantial equivalency provisions of § 54.1-4411.

**§ 54.1-4414. Prohibited acts.**

Neither (i) a person who does not hold a Virginia license or who does not meet the requirements to use the CPA title in Virginia under the substantial equivalency provisions of § 54.1-4411 nor (ii) an entity that does not meet the criteria prescribed by subdivision D 1 of § 54.1-4412.1 shall:

1. Practice public accounting.
2. Claim to hold a license to use the CPA title.
3. Make any other claim of licensure, registration, or approval related to the preparation of financial statements that is false or misleading.
4. Use the CPA title; or
5. Refer to any of the standard-setting authorities listed in the standards of conduct and practice in subdivisions 5 and 6 of § 54.1-4413.3 or refer to or use any of the terminology prescribed by those authorities for reporting on financial statements, in any form or manner of communication about services provided to persons or entities located in Virginia.

**VIOLATION FOR USE OF CPA TITLE  
SUMMARY GUIDELINES FOR DIPOSITION OF CASES**

AL = Advisory Letter  
CO = Consent Order with Reprimand

| Section  | Status of License   | Length of Expiration |               |                |                    |   | Failure to Comply |             |
|--|---|----------------------|---------------|----------------|--------------------|---|-------------------|-------------|
|  |   | < 61 days            | 61 to 90 days | 91 to 180 days | 181 days to 1 year | > 1 year to 5 years                           |                   | > 5 Years   |
| <b>Adjacent to Name w/Qualifier</b>                  |   |                      |               |                |                    |   |                   |             |
| I.   | Former Licensee   | AL                   | AL            | AL             | AL                 | AL  | AL                | Enforcement |
| III.   | During Approved Reinstatement and <i>CPE Compliant</i>            | No Action            | No Action     | No Action      | AL                 | CO,<br>\$100-\$500,<br>+\$150 each<br>year >1 | Enforcement       | Enforcement |
| III.   | During Approved Reinstatement and <b>Not</b> <i>CPE Compliant</i> | No Action            | No Action     | AL             | AL                 | CO,<br>\$250-\$750,<br>+\$150 each<br>year >1 | Enforcement       | Enforcement |
| <b>Adjacent to Name w/o Qualifier</b>                |   |                      |               |                |                    |   |                   |             |
| I.   | Former Licensee   | AL                   | CO            | CO             | CO +<br>\$500-750  | Enforcement                                   | Enforcement       | Enforcement |
| III.   | During Approved Reinstatement and <i>CPE Compliant</i>            | AL                   | AL            | AL             | AL                 | CO,<br>\$250-\$500,<br>+\$150 each<br>year >1 | Enforcement       | Enforcement |
| III.   | During Approved Reinstatement and <b>Not</b> <i>CPE Compliant</i> | AL                   | AL            | A              | CO                 | CO,<br>\$500-\$750,<br>+\$250 each<br>year >1 | Enforcement       | Enforcement |
| <b>Bio, Resume, Social Media, Etc. w/Qualifier</b>   |   |                      |               |                |                    |   |                   |             |
| II.  | Former Licensee   | No Action            | No Action     | No Action      | No Action          | No Action                                     | No Action         | N/A         |
| IV.  | During Approved Reinstatement                                     | No Action            | No Action     | No Action      | No Action          | No Action                                     | No Action         | N/A         |
| <b>Bio, Resume, Social Media, Etc. w/o Qualifier</b> |   |                      |               |                |                    |   |                   |             |
| II.  | Former Licensee   | AL                   | AL            | AL             | CO                 | CO,<br>\$250-\$500,<br>+\$150 each<br>year >1 | Enforcement       | Enforcement |
| IV.  | During Approved Reinstatement and <i>CPE Compliant</i>            | No Action            | No Action     | No Action      | AL                 | CO,<br>\$100-\$350,<br>+\$100 each<br>year >1 | Enforcement       | Enforcement |
| IV.  | During Approved Reinstatement and <b>Not</b> <i>CPE Compliant</i> | No Action            | No Action     | AL             | AL                 | CO,<br>\$250-\$500,<br>+\$150 each<br>year >1 | Enforcement       | Enforcement |